

15-24-903. Duty of owner to assist in assessment. (1) The owner of livestock, as defined in 15-24-921, or the owner's agent shall at the time of assessment make and deliver to the department for the county or counties where the owner's livestock were located on February 1 a written statement, under oath, listing the owner's different kinds of livestock within the county or counties, together with a listing of their marks and brands.

(2) As used in this section, "agent" means any person, persons, company, or corporation, including a feedlot operator or owner of grazing land, who has charge of livestock on the assessment date.

History: En. 84-5201.1 by Sec. 4, Ch. 507, L. 1975; amd. Sec. 6, Ch. 260, L. 1977; R.C.M. 1947, 84-5201.1; amd. Sec. 2, Ch. 663, L. 1979; amd. Sec. 9, Ch. 598, L. 1989; amd. Sec. 110, Ch. 27, Sp. L. November 1993; amd. Sec. 2, Ch. 576, L. 1995; amd. Sec. 19, Ch. 285, L. 1999.

Compiler's Comments:

1999 Amendment: Chapter 285 in (1) at beginning deleted "Except as provided in subsection (1)(b)" and substituted "as defined in 15-24-921" for "as defined in 15-24-901"; deleted former (1)(b) that read: "(b) If the owner of livestock is assessed on the average inventory basis, as provided in 15-24-927, the owner or the owner's agent shall, in the manner and timeframe provided in subsection (1)(a), report to the department the county or counties where the livestock were located in the prior tax year and show the months during the prior tax year that the livestock were within the county or counties"; and made minor changes in style. Amendment effective January 1, 2003.

Saving Clause: Section 29, Ch. 285, L. 1999, was a saving clause.

Severability: Section 30, Ch. 285, L. 1999, was a severability clause.

1995 Amendment: Chapter 576 in (1)(a), at beginning, inserted exception clause and after "department" inserted "of revenue"; and inserted (1)(b) concerning assessment on average inventory basis.

Applicability: Section 9, Ch. 576, L. 1995, provided: "[This act] applies to tax years beginning after December 31, 1995."

1993 Special Session Amendment: Chapter 27 in (1), after "department", deleted "or its agent" and substituted "February 1" for "March 1"; and made minor changes in style. Amendment effective January 1, 1994.

Applicability: Section 171(3), Ch. 27, Sp. L. November 1993, provided that the amendments to this section apply to tax years after December 31, 1994.

1989 Amendment: Near middle of (1), after "located", substituted "on March 1" for "since the last assessment date" and at end, after "brands", deleted "and showing the times during that period that his livestock were within the county or counties".

Applicability: Section 13, Ch. 598, L. 1989, provided: "[This act] applies to tax years beginning after December 31, 1989."

Section Not Codified: Section 84-5201.2, R.C.M. 1947, which is a short title, was not codified in the MCA. This clause has not been repealed and is still valid law. Citation may be made to sec. 1, Ch. 507, L. 1975.

Collateral References:

84 C.J.S. Taxation §§ 483, et seq., 535, et seq.

72 Am. Jur. 2d State and Local Taxation §§ 649 through 652.